

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: U.S. OIL CO., INC., f/k/a U.S. COENERGY SERVICES	DOCKET NO. SPU-02-14 (CGP-01-6)
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**ORDER RECOGNIZING CORPORATE NAME CHANGE AND AMENDING
COMPETITIVE NATURAL GAS PROVIDER CERTIFICATE**

(Issued August 27, 2002)

On August 31, 2001, the Utilities Board (Board) issued an order approving the application of U.S. CoEnergy Services (U.S. CoEnergy), a partnership, to become a competitive natural gas provider (CNGP) in Iowa. The Board issued Certificate No. G-0003 to U.S. CoEnergy and limited service to large volume customers.

On July 22, 2002, U.S. CoEnergy filed a notification with the Board that it had changed its corporate structure from a general partnership to a Wisconsin corporation and had changed its name to U.S. Oil Co., Inc. U.S. CoEnergy stated that the new corporation retains the managerial and technical personnel to provide the service it offers in Iowa.

The Board will recognize the restructuring and change in name of U.S. CoEnergy and will amend Certificate No. G-0003 to reflect the new corporation's name. Since CNGPs are not public utilities pursuant to Iowa Code § 476.1, this restructuring is not subject to the provisions of Iowa Code § 476.76.

IT IS THEREFORE ORDERED:

1. The change in the corporate name of U.S. CoEnergy Services to U.S. Oil Co., Inc., is recognized.
2. Amended Certificate No. G-0003 shall be issued concurrently with this order to U.S. Oil Co., Inc.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 27th day of August, 2002.